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IN THE HIGH COURT OF JUDICATURE AT BOMBAY

CIVIL APPELLATE JURISDICTION

WRIT PETITION NO. 8980 OF 2007

Ashok Gagubhai Chhadwa ... Petitioner

Versus

Union of India and Ors. ... Respondents

Mr. S.M. Kantawala with Mr. Rohit Pardesi with Mr. Vinod Kothari for Petitioner.

Mr. N.V. Masurkar with Mr. Rituja Ambekar for Respondents.

CORAM: F.I. REBELLO &
R.S.MOHITE, JJ.
DATED: DECEMBER 13, 2007

P.C.

. The Settlement Commissioner in Para 9 has clearly observed as under :

> "The Bench finds that Shri. Nirmal Gagubhai Chhadwa had floated a number of companies/firms in association with his wife and Shri. Ashok Gangubhai Chhadwa to indulge in undervaluation of the imports made by various companies of Shri.Nirmal Gangubhai Chhadwa themselves and in the imports routed through these companies for High Seas Sales transactions involving other High Sea Sales buyers....."

. The challenge by the Petitioners is that though in his findings as given in the subsequent part of the order, the Petitioner has not been held to be offender and consequently imposition of penalty of Rs. 5 lacs discloses non application of the mind and or is clearly erroneous.

. We are not impressed by the argument. The Settlement Commissioner having recorded a finding that the Petitioner is also an offender and mere omission of his name will not result in holding that no penalty should have been imposed on the Petitioner. We find no case for interference. Petition rejected.

(R.S.MOHITE, J.) **(F.I.REBELLO, J.)**